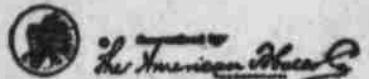




LUCKY STRIKE
cigarette. Flavor is
sealed in by toasting



LOCAL AND PERSONAL

For SALE—500 cedar and locust fence posts 7 feet long, 25 cent delivered J. H. Ozier 3-11

Miss Dorothy Barkdull of Memphis spent several days recently guest of her sister, Mrs. H. P. Stainback, in this city.

'Home Came Ted' a home talent play, the best ever played in Somerville, will be presented by the Fayette County High School, Friday March 4. Special music. Admission 25 and 35 cents. 3-4

Mrs. Jennie Cole and daughter, Virginia, of Memphis were here last week several days, guests of the former's brother, B. R. Dickinson.

FOR SALE—Barred Rock eggs for hatching, \$3 for 15 or \$5 for 30. For setting sold during March two eggs free with each setting. Mrs. M. B. Horner.

FARM WANTED—Wanted to hear from owner of farm or good land for sale worth the price asked. L. Jones, Box 551, Olney, Illinois.

Miss Sophia Mount who is a teacher of music at Batesville, Arkansas, was home the past week end for a visit to her parents, Mr. and Mrs. C. B. Mount.

Miss Gladys Henley of Memphis was guest of local relatives and friends the past week end.

A few more first class Rhode Island Red cockerals for sale. Will sell cheap to close them out. W. T. Loggins. 3-11

J. L. Sanders returned from Memphis Wednesday after having accompanied his wife to the Baptist hospital in that city, where she underwent an operation. He reports that Mrs. Sanders condition is satisfactory and improving rapidly.

Don't fail to see 'Home Came Ted' at the Lipsky Opera house on Friday March 4. Auspices Fayette County High School. Admission 25 and 35 cents.

FOR SALE—Choice cleaned Lespedeza Seed guaranteed free of Johnson grass seed Germination test extra high \$6 per bushel F. O. B. Baton Rouge, La. Address J. Hays White, Y. M. C. A. Jackson, Tenn. 3-18

Mr. and Mrs. G. W. Farrar, Mr. and Mrs. J. A. Winfrey and daughter, Mary, and E. C. Boswell returned a few days ago from a stay at Hot Springs, Arkansas.

Mrs. Junius Hobson of Memphis spent a few days this week in Somerville the guest of Mr. and Mrs. C. L. Diason.

William Wilkinson was home the past weekend for a visit to his parents, Mr. and Mrs. Wyatt Wilkinson at their home south of town. He is a student in the A. & M. College, Starkville, Mississippi.

The Falcon has cabbage plants on hand daily now. Genuine frost proof plants.

Fresh bread daily all next week at 7 a.m. to supply the needs of housekeepers for the Missionary conference. Give us your order. Murrell & Scott.

Rev. O. A. Marra, Assistant Pastor of the First Methodist church, of Memphis will occupy the pulpit of the local Methodist church Sunday morning at 11 o'clock a.m.

The sweet potato meeting at the court house last Saturday afternoon was attended by a few enthusiastic potato growers and prospective growers who heard the discussions with interest. County Agent A. A. Pryor discussed the possibilities of potato growing, the need for storage facilities and curing houses, marketing, etc. and several of the present signified their intention of putting in one to five acres of sweet potato a this year.

Mrs. H. A. Butts and little daughter of Lexington have been guests this week of relatives in this county. Mrs. Butts will be remembered here as Miss Jennie Rhea. Her husband is Presiding Elder of the Lexington District of the M. E. Church South.

Several rooms to rent, conveniently located and comfortable. T. W. Brinkley.

It is grievous to us to see thruout the country the burning of stalks, sedge grass, and other vegetable matter on the fields. These things are valuable as plant food and the burning year after year has played an important part in reducing the fertility of the fields of the country. These things should be cut up with a stalk cutter or disk harrow and plowed under to decay and return their plant food to the soil. They are worth many dollars for each acre.

Somerville Methodists are planning entertainment for next week for the District Missionary Conference which will be attended by some 200 delegates and visitors who will hold sessions here from Tuesday till Friday. The entertainment of this gathering of missionary women and visitors is quite an undertaking for a town of Somerville's size, but local church workers are going at the plans in a way that insures taking care of the visitors in first class shape.

Somerville is to have a new grocery store and produce house within the present month. J. F. Wright of the fifteenth district has rented the store on the west side of the square which was occupied last year by J. B. Burnett & Brother, and will open a grocery house and will give particular attention to the buying of country produce of every kind offered. Mr. Wright has had several years experience with this line of business in the fifteenth district and will come to his venture here with this successful experience behind him.

We note with much interest in Memphis papers that a movement is on foot to detach districts 9, 10, 11 and 12 from Fayette county and attach them to Shelby county. We hardly take the matter seriously, because every one knows that Shelby county would not care to take on this extra burden of road building and other improvement when her treasury is already depleted and her revenues insufficient for present needs. So far as we are concerned, we would hate very much to see these districts cut from this county for the purpose of adding to Shelby or for any other purpose, and we hope that the movement will not assume any serious proportions.

County Tax Assessor S. P. Crawford was in town Saturday and when asked about the new assessment of property he is to make this year told us he would get busy with this work at a very early date. Ordinarily he would place valuations this year only upon the personal property, leaving last year's valuations on real estate to stand for the present year. But the legislature last month passed a bill authorizing a new assessment on real estate for this year too, and Assessor Crawford will soon be busy with the work. As The Falcon understands the measure, the same routine of valuation, etc. etc. are to operate in fixing values this year as did last year, for which we are deeply sorry. If the assessor were allowed to go ahead and perform the duties he was elected for, we believe it would be made a much better job.

Profit on Sale of Farm

Last December the federal district court in Connecticut handed down a decision to the effect that an increase in the value of an investment in the case of sale by a non-trader, that is, one who does not make a business of trading, is not income within the meaning of income tax law.

In the case which brought this decision, the property holder had sold securities at large profits above their value in 1913. The Internal Revenue Department considered these profits as income, and demanded that they be included as income for purposes of taxation. The Federal judge, however, holds that these profits are not income at all, but an increase in capital.

This is a matter of very great interest to all farmers who have sold land at a profit and who have included this profit as part of their income and have paid taxes on it. The Revenue Department has held that profits made on the sale of farms are income, and has required taxpayers to include the profit in this income for the year in which the property is transferred or in which sufficient payment has been made to insure the sale.

Quite likely the Revenue Department will adhere to its rules until this case is carried to the supreme court and a decision rendered. It would seem that there is a very fair chance that the supreme court will uphold the federal district court. If that should be the result, we do not know whether those who have already paid taxes on such profits would be able to recover the taxes so paid, unless they paid under protest, but they should make careful record of such transactions and be prepared to file their claims.

All who have made profits thru sale of land or other investments during 1920 should raise the point with the revenue officer, whether it should be

STOMACH MISERY

Meadow Creek, W. Va.—"I had been sick for about a year and had doctored with several different doctors and none seemed to do me any good. Anything I ate seemed to bloat me and cause great misery, and at night I would take spells with my heart and had to jump up to get my breath. I had just about given up all hope of ever getting well when I decided to try Dr. Pierce's Golden Medical Discovery. After taking the first bottle I could see a difference in myself so I continued until I took six bottles and now I am sound and well."—BEN BOWLES. All druggists.

included as part of the income report this spring. If they include it, they should do under protest, and thus pave the way for recovery if case the supreme court hold that such profits are not properly income.—Wallace's Farmer.

Facts About Cotton

World production of cotton outside of the United States, for factory consumption, has averaged 7,138,90 bales a year, for the past ten years, according to U. S. Census figures.

Pink boll worm, the most deadly of all enemies of the cotton plant first made its appearance at Hearne, Texas, in 1917. Like boll weevil it came from Mexico.

Foreign grown cotton to the number of 682,911 bales was imported into the United States last year. It consisted mainly of Egyptians, and was the largest quantity ever imported.

The number of ginneries in the United States in 1917 was 22,418, of which 18,815 were active, and ginned an average of 602,18 bales each.

Of the total of 18,815 active gins in the United States during 1919 all but 93 were saw gins.

Roller gins are used principally in ginning sea island cotton, and the long staple cottons of Arizona and California.

There is now enough cotton in the world, unspun, to last nearly two years. The total capacity of gins in the United States indicates that a 12,000,000 bale crop could be ginned in a single month. The total engine horsepower employed in ginneries of the United States in 1919 was 973,717.

Bolivar Co., Miss., was the only county which ginned more than 100,000 in 1919: seven reported more than 75,000, 26 more than 50,000 and 128 more than 25,000 bales.

The cotton crop of 1919 was ginned in 887 counties, of which 398 ginned less than 5,000 bales each.

From the year 1900 to the outbreak of the Great War in 1914 the number of cotton spindles has increased at the rate of about 2,000,000 every year.

Since 1914 the number of spindles fit for use has been reduced from a total of 138,000,000, to a decrease of 18,000,000 during the six years.

In the United States there are 68 counties which have more than 100,000 cotton spindles each.

Bristol County, Mass., with 7,632,063 cotton spindles, leads all other counties in the total number.

Rough Peruvian cotton is used to some extent for mixing with wool textiles, especially imitation woolsens.

Chinese and Indian cotton are used to a very limited extent for mixing with American upland cotton in the manufacture of the cheaper grades of goods.

Nearly all of the cotton consumed in the United States is domestic upland cotton.

The term "upland" is applied to all cotton produced in this country, except sea island cotton, and includes the long staple upland varieties.

The Sum and Substance

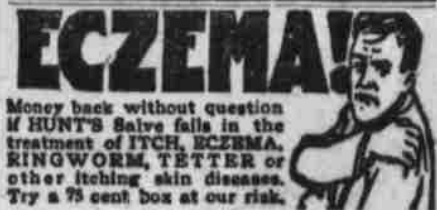
of being a subscriber to this paper is that you and your family become attached to it. The paper becomes a member of the family and its coming each week will be as welcome as the arrival of anyone that's dear. It will keep you informed of the doings of the community and the bargains of the merchants regularly advertised will enable you to save many times the cost of the subscription.



Sold in Somerville by
RHEA DRUG COMPANY

South Carolina has 10 co-operative canneries that are being operated on the old-fashioned corn mill plan.

In 1914 about 30,000 bushels of potatoes were bought from other counties to feed the coal miners of Lawrence county, Kentucky; last season 20,000 bushels were sold outside the



Sold in Somerville by
RHEA DRUG CO.

**Carpenter Work
Brick Work
Concrete Work**

General Contracting and Building
See Me About Your Work

Willis Harvey
Somerville, Tenn.

WANTED

Representative in Somerville to call on every home in Fayette County. We have the greatest household necessity of the day. Every home has it in daily use. A big money making proposition to the right party. Write at once for particulars, stating your age.

W. S. VICK CO.
P. O. Box 582
Knoxville, Tenn.

Dr. John H. Gillman

Veterinarian

Somerville, Tenn.

CALLS ANSWERED PROMPTLY

Office Phone 131
R. 97



The Progressive Farmer and Fayette Falcon, both one year, 104 papers in 52 weeks, \$2.60
Address THE FALCON, Somerville, Tenn.

The Falcon Pleases its Readers--Pays Its Advertisers

This Bank Has Grown

The Somerville Bank & Trust Company is next to the youngest bank in the county, started business eleven years ago with a paid capital of \$10,000 and has increased that paid capital to \$25,000 without the stockholders paying any more money, the \$15,000 additional capital being taken from the accumulated net earnings from time to time. The capital stock, \$25,000, is now fully paid, making this the second largest bank in the county. On the progressive and business-like plan which has made this growth possible, we invite the business of Fayette county people.

W. M. MAYO,

President

H. P. STAINBACK,

Cashier

Somerville Bank & Trust Co.

Lipsky Bros., Inc. All Prices Slashed!

**30 to 50 Per Cent
Off On Our Entire
Hearkens Back to "Ye Olden Day"**

You are sure to see low price figures that you have not beheld for years.

The best Amoskeg Apron Gingham 20c quality . . . 15c
Good Dress Ginghams 25c quality . . . 15c
The best Dress Ginghams 35c quality . . . 20c
Very best Dress Ginghams up to 50c quality . . . 25c
Good quality 1 yard wide Domestic . . . 15c
Best quality 1 yard wide Domestic . . . 20c

All Ladies' and Misses' Suits and Coats at one half price.

“ “ “ “ Skirts at one half price

All Men's, Ladies' and Children's Shoes at sure enough bargains.

All our clothing for Men, Young Men and Children at half price.

Good Overalls . . . \$1.50

“ Boys' Overalls . . . \$1.25

Good Children's Overalls . . . \$1.00

Other Overalls . . . 50c and 75c

Dashing New Spring Millinery now ready at \$2.50 to \$15.00

The latest collection of various rich looking Straws with Faille Silk or Georgette, all tones, Tangerine, Gray, Tomato, Brown, Blue, etc.